

State of Arizona
House of Representatives
Forty-eighth Legislature
Second Regular Session
2008

HOUSE BILL 2523

AN ACT

AMENDING SECTION 42-18303, ARIZONA REVISED STATUTES; RELATING TO DELINQUENT PROPERTY TAX LIENS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-18303, Arizona Revised Statutes, is amended to
3 read:
4 42-18303. Auction and sale of land held by state under tax
5 deed: disposition of proceeds
6 A. After advertisement, pursuant to section 42-18302, the board of
7 supervisors may sell the real property in the county held by the state by tax
8 deed to the highest bidder for cash EXCEPT AS PROVIDED IN SUBSECTION E OF
9 THIS SECTION. The sale may include a live auction or an online bidding
10 process in which the board receives bids electronically over the internet in
11 a real-time, competitive bidding event.
12 B. On selling the property the board shall execute and deliver to the
13 purchaser, at the purchaser's cost, a deed conveying the title of the state
14 in and to the parcel purchased. The deed shall be acknowledged by the
15 chairman and clerk of the board.
16 C. The purchase money shall be paid to the county treasurer. After
17 deducting and distributing interest, penalties, fees and costs charged
18 against the parcel, the treasurer shall apportion the remainder to the funds
19 of the various taxing authorities in proportion to their current share of the
20 taxes charged against real property.
21 D. If the property is not sold before the time for the next succeeding
22 notice of sale, the board may omit it from the notice.
23 E. THE BOARD OF SUPERVISORS MAY SELL REAL PROPERTY IN THE COUNTY HELD
24 BY THE STATE BY TAX DEED TO THE OWNER OF CONTIGUOUS REAL PROPERTY THAT IS
25 USED FOR RESIDENTIAL PURPOSES, AND THE BOARD MAY ACCEPT AN OFFER BY THE
26 CONTIGUOUS OWNER TO PURCHASE THE PROPERTY, IF BOTH OF THE FOLLOWING
27 CONDITIONS APPLY:
28 1. BOTH THE PROPERTY OFFERED FOR SALE AND THE CONTIGUOUS PROPERTY WERE
29 AT ONE TIME UNDER COMMON OWNERSHIP, OR THE PROPERTY OFFERED FOR SALE IS PART
30 OF A COMMON AREA MAINTAINED BY A HOMEOWNERS' ASSOCIATION AS DETERMINED BY THE
31 COUNTY ASSESSOR.
32 2. THE PROPERTY OFFERED FOR SALE CANNOT BE SEPARATELY USED FOR
33 RESIDENTIAL PURPOSES PURSUANT TO APPLICABLE BUILDING CODES AND ORDINANCES OF
34 THE JURISDICTION IN WHICH THE PROPERTY IS LOCATED DUE TO ITS SIZE,
35 CONFIGURATION OR RECORDED COMMON AREA RESTRICTIONS.
36 F. IF AN OFFER UNDER SUBSECTION E OF THIS SECTION IS PENDING AT THE
37 TIME OF THE AUCTION UNDER THIS SECTION, THE BOARD OF SUPERVISORS SHALL REMOVE
38 THE PROPERTY FROM THE AUCTION.
39 G. SUBSECTION E OF THIS SECTION DOES NOT APPLY IF THERE IS MORE THAN
40 ONE CONTIGUOUS PARCEL OF PROPERTY THAT MEETS THE REQUIREMENTS PRESCRIBED BY
41 SUBSECTION E OF THIS SECTION.
42 Sec. 2. Emergency
43 This act is an emergency measure that is necessary to preserve the
44 public peace, health or safety and is operative immediately as provided by
45 law.